UNITED STATES DISTRICT COURT
SOUTHERN DISTRICT OF CALIFORNIA

RODNEY M. TOOTHACRE,

Plaintiff,

vs.

UNITED STATES OF AMERICA,

Defendant.

CASE NO. 07CV2289 DMS (WMC)

ORDER RE: ORAL ARGUMENT

This matter comes before the Court on Defendant's motion to dismiss Plaintiff's Complaint. Oral argument on this matter is scheduled for May 16, 2008 at 1:30 pm. The parties shall appear at oral argument prepared to discuss whether, in the context of 26 U.S.C. § 7432, the attendant federal regulations create jurisdictional requirements. *See Warren v. United States*, 724 F.2d 776 (9th Cir. 1984). No additional briefing will be accepted at this time.

IT IS SO ORDERED.

DATED: May 15, 2008

HON. DANA M. SABRAW
United States District Judge